

OFFICE NOTICE

OFFICE OF STRATEGIC SERVICES

6 June 1944

TO: ALL EMPLOYEES

SUBJECT: WITHHOLDING TAX DEDUCTIONS

The Current Tax Payment Act of 1943 (Pay-As-You-Go Tax) requires the withholding of a tax from all salary payments made to employees for payroll periods beginning on or after 1 July 1943. The withholding of the tax does not automatically settle the liability for Federal income taxes, but the amounts withheld are applied against the amount payable as Federal income tax.

The Current Tax Payment Act allows an exemption based on the employee's family status and the tax is withheld only from that portion of the salary which is in excess of the amount allowed as an exemption.

No Victory Tax deduction will be made in addition to the withholding tax.

The table appearing on the inside of this bulletin shows the amount of the tax to be deducted from each employee's check for a full semimonthly pay period. The column headed "Tax" shows the amount of tax which will be withheld from each employee's semimonthly salary check after applying the family status exemption to which the employee is entitled on the basis of the "Employee Withholding Exemption Certificate" filed by him.

The column headed "Net" shows the amount of net salary for a full payroll period after deductions for tax and retirement, but before deductions for bonds. (For detailed instructions as to the use of the table, see the last page of this bulletin.)

The actual amount of the employee's salary check for a full payroll period can be determined by subtracting the semimonthly bond deduction from the amount in the "Net" column.

The amount of the tax to be deducted and the amount of the salary check before bond deductions can be found on the table in the following manner:

- 1 Determine the family and dependency group in which you fall, (Item 1, 2, 3, 4, or 5 in the headings of the table);
- 2 Locate the column under that group corresponding to the number of dependents (In addition to wife or husband) claimed;
- 3 Go down that column to the line corresponding to your basic annual salary as shown in the first column of the table. The amounts appearing in the "Tax" and "Net" columns on that line show the amount of the tax to be deducted and the net amount of your salary check before deduction for bonds; and
- 4 If you have more dependents than the highest number shown on the table for your family group, for each additional dependent deduct \$2.60 from the tax shown for your basic annual salary for the highest number of dependents shown for your family group. In no case, however, may your tax be less than the minimum shown in the last column of the table on the line corresponding with your basic annual salary.



C. M. SEARS, JR.
Chief, Services

(43672)

055 SCHEDULE OF SALARY DEDUCTIONS,

BASIC ANNUAL SALARY	GROSS SALARY PER PAY PERIOD INCLUDING OVERTIME	RETIREMENT DEDUCTION PER PAY PERIOD	1. MARRIED PERSON CLAIMING NONE OF PERSONAL EXEMPTION,									
			NONE		ONE		TWO		THREE		FOUR	
2. MARRIED PERSON CLAIMING HALF OF PERSONAL EXEMPTION,												
		NONE		ONE		TWO		THREE		FOUR		
3. SINGLE PERSON HAVING FOLLOWING EXEMPTIONS,												
		NONE		ONE		TWO		THREE		FOUR		

EXCLUSIVE OF WAR SAVINGS BONDS

HAVING FOLLOWING NUMBER OF DEPENDENTS											ADDITIONAL DEPENDENTS DEDUCT FROM TAX \$2.60 FOR EACH AD- DITIONAL DEPENDENT WITH FOLLOWING MINIMUM TAX:
	FIVE		SIX		SEVEN		EIGHT		NINE		
PERSONAL EXEMPTION, HAVING FOLLOWING NUMBER OF DEPENDENTS											
	THREE		FOUR		FIVE		SIX		SEVEN		
HAVING NUMBER OF DEPENDENTS											
	THREE		FOUR		FIVE		SIX		SEVEN		
PERSON CLAIMING ALL OF PERSONAL EXEMPTION, HAVING FOLLOWING NUMBER OF DEPENDENTS											
	ONE		TWO		THREE		FOUR		FIVE		
OF A FAMILY, HAVING FOLLOWING NUMBER OF DEPENDENTS											
ONE	TWO		THREE		FOUR		FIVE		SIX		
Net	Tax	Net	Tax	Net	Tax	Net	Tax	Net	Tax	Net	
61.15	1.30	63.45	1.30	63.45	1.30	63.45	1.30	63.45	1.30	63.45	1.30
63.52	1.30	65.82	1.30	65.82	1.30	65.82	1.30	65.82	1.30	65.82	1.30
66.40	1.30	68.70	1.30	68.70	1.30	68.70	1.30	68.70	1.30	68.70	1.30
69.31	1.30	71.61	1.30	71.61	1.30	71.61	1.30	71.61	1.30	71.61	1.30
72.23	1.30	74.53	1.30	74.53	1.30	74.53	1.30	74.53	1.30	74.53	1.30
71.14	5.00	73.74	2.40	76.34	1.90	76.84	1.90	76.84	1.90	76.84	1.90
74.06	5.00	76.66	2.40	79.26	1.90	79.76	1.90	79.76	1.90	79.76	1.90
76.97	5.00	79.57	2.40	82.17	1.90	82.67	1.90	82.67	1.90	82.67	1.90
79.90	5.00	82.50	2.40	85.10	1.90	85.60	1.90	85.60	1.90	85.60	1.90
82.81	5.00	85.41	2.40	88.01	1.90	88.51	1.90	88.51	1.90	88.51	1.90
85.73	5.00	88.33	2.40	90.93	1.90	91.43	1.90	91.43	1.90	91.43	1.90
84.64	9.00	87.24	6.40	89.84	3.80	92.44	2.50	93.74	2.50	93.74	2.50
85.61	9.00	88.21	6.40	90.81	3.80	93.41	2.50	94.71	2.50	94.71	2.50
87.56	9.00	90.16	6.40	92.76	3.80	95.36	2.50	96.66	2.50	96.66	2.50
90.47	9.00	93.07	6.40	95.67	3.80	98.27	2.50	99.57	2.50	99.57	2.50
93.40	9.00	96.00	6.40	98.60	3.80	101.20	2.50	102.50	2.50	102.50	2.50
95.33	9.00	97.93	6.40	100.53	3.80	103.13	2.50	104.43	2.50	104.43	2.50
96.31	9.00	98.91	6.40	101.51	3.80	104.11	2.50	105.41	2.50	105.41	2.50
100.19	9.00	102.79	6.40	105.39	3.80	107.99	2.50	109.29	2.50	109.29	2.50
101.06	13.00	103.66	10.40	106.26	7.80	108.86	5.20	111.46	3.10	113.56	3.10
105.92	13.00	108.52	10.40	111.12	7.80	113.72	5.20	116.32	3.10	118.42	3.10
110.78	13.00	113.38	10.40	115.98	7.80	118.58	5.20	121.18	3.10	123.28	3.10
115.64	13.00	118.24	10.40	120.84	7.80	123.44	5.20	126.04	3.10	128.14	3.10
116.50	17.00	119.10	14.40	121.70	11.80	124.30	9.20	126.90	6.60	129.50	3.70
121.36	17.00	123.96	14.40	126.56	11.80	129.16	9.20	131.76	6.60	134.36	3.70
125.33	17.00	127.93	14.40	130.53	11.80	133.13	9.20	135.73	6.60	138.33	3.70
129.28	17.00	131.88	14.40	134.48	11.80	137.08	9.20	139.68	6.60	142.28	3.70
133.24	17.00	135.84	14.40	138.44	11.80	141.04	9.20	143.64	6.60	146.24	3.70
133.20	21.00	135.80	18.40	138.40	15.80	141.00	13.20	143.60	10.60	146.20	4.30
137.15	21.00	139.75	18.40	142.35	15.80	144.95	13.20	147.55	10.60	150.15	4.30
141.11	21.00	143.71	18.40	146.31	15.80	148.91	13.20	151.51	10.60	154.11	4.30
145.06	21.00	147.68	18.40	150.28	15.80	152.88	13.20	155.48	10.60	158.08	4.30
145.03	25.00	147.63	22.40	150.23	19.80	152.83	17.20	155.43	14.60	158.03	4.90
148.99	25.00	151.59	22.40	154.19	19.80	156.79	17.20	159.39	14.60	161.99	4.90
152.95	25.00	155.55	22.40	158.15	19.80	160.75	17.20	163.35	14.60	165.95	4.90
156.90	25.00	159.50	22.40	162.10	19.80	164.70	17.20	167.30	14.60	169.90	4.90
160.86	25.00	163.46	22.40	166.06	19.80	168.66	17.20	171.26	14.60	173.86	4.90
160.83	29.00	163.43	26.40	166.03	23.80	168.63	21.20	171.23	18.60	173.83	5.50
168.74	29.00	171.34	26.40	173.94	23.80	176.54	21.20	179.14	18.60	181.74	5.50
176.65	29.00	179.25	26.40	181.85	23.80	184.45	21.20	187.05	18.60	189.65	5.50
180.58	33.00	183.18	30.40	185.78	27.80	188.38	25.20	190.98	22.60	193.58	6.10
188.49	33.00	191.09	30.40	193.69	27.80	196.29	25.20	198.89	22.60	201.49	6.10
192.40	37.00	195.00	34.40	197.60	31.80	200.20	29.20	202.80	26.60	205.40	6.70
200.33	37.00	202.93	34.40	205.53	31.80	208.13	29.20	210.73	26.60	213.33	6.70
208.24	37.00	210.84	34.40	213.44	31.80	216.04	29.20	218.64	26.60	221.24	6.70
212.15	41.00	214.75	38.40	217.35	35.80	219.95	33.20	222.55	30.60	225.15	7.30
220.08	41.00	222.68	38.40	225.28	35.80	227.88	33.20	230.48	30.60	233.08	7.30
223.99	45.00	226.59	42.40	229.19	39.80	231.79	37.20	234.39	34.60	236.99	7.90
231.90	45.00	234.50	42.40	237.10	39.80	239.70	37.20	242.30	34.60	244.90	7.90
235.86	45.00	238.46	42.40	241.06	39.80	243.66	37.20	246.26	34.60	248.86	7.90
241.76	49.00	244.36	46.40	246.96	43.80	249.56	41.20	252.16	38.60	254.76	8.50
251.65	49.00	254.25	46.40	256.85	43.80	259.45	41.20	262.05	38.60	264.65	8.50
257.55	53.00	260.15	50.40	262.75	47.80	265.35	45.20	267.95	42.60	270.55	9.10
267.45	53.00	270.05	50.40	272.65	47.80	275.25	45.20	277.85	42.60	280.45	9.10
283.24	57.00	285.84	54.40	288.44	51.80	291.04	49.20	293.64	46.60	296.24	9.70
289.14	61.00	291.74	58.40	294.34	55.80	296.94	53.20	299.54	50.60	302.14	10.30
295.03	65.00	297.63	62.40	300.23	59.80	302.83	57.20	305.43	54.60	308.03	10.90
304.93	65.00	307.53	62.40	310.13	59.80	312.73	57.20	315.33	54.60	317.93	10.90
312.63	67.20	315.23	64.60	317.83	62.00	320.43	59.40	323.03	56.80	325.63	11.30